

## Article - Tax - General

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§13–405.

(a) If a person keeps records that do not contain the information required in § 9-209 of this article, the Comptroller may:

(1) compute the motor carrier tax by using a miles per gallon factor based on the best information in the possession of the Comptroller; and

(2) assess the tax due.

(b) If a person fails to keep records or to make records available to the Comptroller as required in § 9-209 of this article, the Comptroller shall:

(1) compute the motor carrier tax by using a miles per gallon factor based on the use, in the State, of 40 gallons of motor fuel for each commercial motor vehicle in the person's fleet on each day during the period for which the records are not kept or made available; and

(2) assess the tax due.

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